IN THE

SUPREME COURT OF THE UNITED STATES

October Term, 1978
No. 78-284

MARVIN A. LICHTIG,

Petitioner,

vs.

UNITED STATES OF AMERICA,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

REPLY BRIEF ON BEHALF

OF

PETITIONER MARVIN A. LICHTIG

LAW OFFICES OF RICHARD A. DeSANTIS
RICHARD A. DeSANTIS

Attorneys for Petitioner
MARVIN A. LICHTIG

1901 Avenue of the Stars
Suite 700
Los Angeles, California 90067

SUBJECT INDEX

TABLE OF AUTHORITIES

Cases

Articles

I THE GOVERNMENT SERIOUSLY MISSTATES THE FACTS

Page 4 of the Government's Opposition to the Petition seriously misrepresents the facts and gives the impression to this Court that the record establishes that Lichtig "concealed the improper manipulation of various accounts". Examination of the government's citations to the record reveals no such support and in no way establishes that Lichtig knowingly or intentionally concealed the improper manipulation of various accounts; nor could there be since such evidence was lacking at the trial. Indeed, this is gross misrepresentation since the government produced not one witness who testified that Lichtig was part of the fraud conspiracy.

Government citations, page 4:

A. 10 Tr. 1682-1752 is the testimony of Jerome Evans, a participant in the fraud. At page 1711-1712 Mr. Evans testified that Lichtig requested back up information to confirm figures and that Evans provided to him forged back up material. Evans' testimony is summed up as follows: "To the best of my knowledge, I am not aware that he [Lichtig] had any idea of anything that was wrong on the books and records of Equity Funding" (10 Tr. 1781), and at page 1801:
"Q: But there was no reason that you have now

or had then which would indicate to you that Marvin Lichtig ever definitely had any knowledge of the bogus entries; isn't that right sir? A: To my knowledge, he had no knowledge of these entries." At no time does Mr. Evans' testimony support the thesis Lichtig knowingly prepared any false statements or concealed any improper manipulation.

B. 11 Tr. 1816-1866, 1911-1961 is the testimony of Templeton, controller under Evans. He did not testify that Lichtig concealed improper manipulation of various accounts. Templeton testifies about problems raised by Evans leaving EFCA without adequate record and that Lichtig wanted to be thorough in reconstructing the books that SEC would not grant the amount of time to do so. He further testified at page 1847 that "recips" were not illegal.

C. 12 Tr. 2282 does not exist.

D. 21 Tr. 155-156, and 175 is the testimony of Frank West pertaining to audits rendered in 1970 and subsequently and is totally irrelevant to Lichtig.

E. 26 Tr. 19-21, is the testimony of Al Finci of Seidman & Seidman. He testified about the merger between WWR & L and Seidman & Seidman in 1971 and 1972, years after Lichtig ceased auditing; such testimony was totally irrelevant to Lichtig.

F. 27 Tr. 1594-1636. There are no such pages in Volume 27.

G. 34 Tr. 1157-1166, is the testimony of "summary witness" William Simpson a SEC staff accountant, who was a non CPA, not participant to any of the facts.He purported to relate what was found in some of the purported work papers, but whose testimony was objected to on several grounds including competency.

H. 35 Tr. 1412-1418. This testimony had no probative application because over 70% of the auditors' work papers were never produced by the government nor admitted into evidence.

I. 41 Tr. 2327-2328 consists of testimony of Joe DeArmas, a Seidman & Seidman partner who testified only about audits commencing in 1971, long after Lichtig ceased acting as any auditor.

J. Page 41 Tr. 2358, 2380-82, is the testimony of Mr. Chernock, a WWR & L auditor who testified that only about 20 to 30 percent of the audit work papers prepared on EFCA by WWR & L as to all prior years were in the courtroom or admitted into evidence.

K. 44 Tr. 2781-2830, 3032-3035, 46 Tr.3143-3147 consists of the testimony of Defendant Weiner which establishes only that Lichtig was an auditor on the EFCA account until approximately March or April of 1969 and he left the auditing firm in that year to become an employee of EFCA.

These misstatements of fact are more egregious because (1) there was no evidence that

Lichtig signed or certified any financial statements as an auditor (1969 and prior); (2) the government failed to call one single accountant of the many who worked on the audits prior to 1969 and failed to note that each of the fraud conspirators who testified directly denied that Lichtig had any knowledge of the fraud.

Evans 10 Tr. 1711-12, 1784, 1801; Levin 21 Tr. 133-5; Sultan 17 Tr. 34-5, 45-6; Lowell 32 Tr. 755; 33 Tr 963.

At footnote 4 of its Brief, the Government makes a serious charge against Lichtig which has no support in the record. The Government claims in the footnote that:

> "While Lichtig was associated with Wolfson Weiner, the purportedly independent auditor of EFCA, he held hidden stock interests in EFCA, worth over $100,000.00.

Examination of the record cited in that footnote (7 Tr. 1152-1166; 10 Tr. 1754-1769; 25 Tr. 914, 922-930) reveals that this extremely prejudicial assertion by the Government is without foundation. Hidden from whom? There is no testimony indicating that Lichtig hid anything from anyone about stock ownership. There is no testimony establishing that he ever held stock "worth over $100,000.00". The testimony cited by the Government does establish that Esther Borkin sold

EFCA stock that she held in 1967 for approximately $17,000.00. However, there was no evidence before the Court establishing that such stock transactions were in any way illegal. Any stock that Lichtig held while he was an officer of EFCA is clearly irrelevant to his culpability as an auditor up to April 1969. As for the $100,000.00 figure, what evidence is there before the Court as to any such amount? None of the Government's citations in footnote 4 establish it.

To make matters even worse, at page 4 of its brief, the Government asserts that "at a meeting with petitioner Weiner and others involved in the fraud, Lichtig disclosed that an asset had been inflated by 10 million dollars in a single year and discussed how that would be concealed on financial statements". The citations presented by the Government, discussed below, do not support this assertion.

A. 17 Tr. 145-147 is the testimony of Lloyd Edens, one of the conspirators of the EFCA fraud. He did not testify to any meeting whereat "Lichtig disclosed that an asset had been inflated by 10 million dollars in a single year and discussed how it would be concealed on the financial statements". The matters testified to by Edens at those pages pertained to discussions he had with Lowell and Mercado in January of 1970 and they did not involve Lichtig.

B. 19 Tr. 48-51, is the testimony of Fred Levin, who testified that Lichtig did not know about the fraud. (21 Tr. 133-135). The testimony given on pages 48-51, in no way establishes that Lichtig concealed an inflated asset by 10 million dollars. Levin did testify as to those pages as to a mathamatical error made by Lichtig while he was an EFCA employee in 1969. As a result of this error in calculation, Lichtig was replaced by Sam Lowell, who then acted as EFCA's chief financial officer. The Government never argued at trial that Lichtig's conviction should be based upon this arithmatic miscalculation.

C. 27 Tr. 336-344, 28 Tr. 47-70; 33 Tr. 967-968 is the testimony of Samuel Lowell, one of the perpetrators of the EFCA fraud. Lowell was inconsistent in his testimony but gave a statement when he was suicidal that Lichtig did not know that EFCA's journal entries were fabrications. (32 Tr. 755, 33 Tr. 958-963, and Exhibit AX).

D. 34 Tr. 1176-1177, is Mr. Simpson evaluating the adequacy of Lichtig's workpapers --- an evaluation that is worthless in light of the fact that over 70% of the workpapers are not admitted into evidence and Simpson is not a percipient witness.

II THE POLICY OF SCIENTER IN SECURITY CASES

The Government did not even atempt to defend Instructions Nos. 35 and 36 (i.e. "recklessness") on the grounds asserted by the Court below at 578 F.2d 787. The Court claimed the instruction was approved in United States v. Natelli, 527 F.2d 311, 322-323 (2d Cir. 1975) cert. denied 425 U.S. 934 (1976) and supported by United States v. Simon, 425 F. 2d 796, 809 (2d Cir. 1969). Rather than even mentioning Simon or Natelli, or even responding to Lichtig's argument that the facts of those cases (i.e. actual knowledge by the auditor that the account receivable simply did not exist) did not apply below, the Government's response is to make the weak excuse that:

> "The Court carefully followed this passage [Instruction Nos. 35-36], however, with an instruction that an inference of guilty knowledge from such deliberately reckless conduct was merely a permissable influence to be considered after all the circumstances and was not an inference required to be drawn";

and also to give this Court the false impression that the record below fits the "actual knowledge" fact situation of Natelli when the truth is quite the opposite. Lichtig was convicted of "judgmental errors. The Government's weak excuse begs the question because the record below shows that it was in fact the inference the jury members

did draw. They had to draw this inference in order to find Lichtig guilty because the following facts ruled out any jury finding that Lichtig scienter was actual knowledge. He was found to be "reckless".

The perpetraters of the EFCA fraud testified at trial and Stanley Golblum himself later testified that Lichtig did not know about the EFCA fraud and specifically, that Lichtig did not know that the journal entries on EFCA's books were fabrications. 10 Tr. 1711-12, 1784, 1801 (Evans) 33 Tr. 963 and Exhibit AX (Lowell); 32 Tr. 755 (Lowell); 17 Tr. 24-34, 45-46, (Sultan); 21 Tr. 133-35 (Levin).

In Ernst & Ernst v. Hochfelder, 425 U.S.185 (1976) the plaintiffs claimed that the accountant in not discovering Nay's mail rule had violated Section 10(b) and Rule 10b-5 by negligently failing to use "appropriate auditing procedures". 425 U.S. at 190.

The Court traced the legislative history of the 1934 Act and stated that the "penal and civil sanctions" of the 1934 Act were "aimed at those manipulative and deceptive practices which have been demonstrated to fulfill no useful function" 425 U.S. at 204-5, and "there is no indication that any type of criminal or civil liability is to attach in the absence of scienter". 425 U.S. at 205.

This Court held that scienter is required in all actions for civil liability under Rule 10-b-5. 425 U.S. at 191-2 n.7.

This Court rejected the view of the SEC that negligence would be sufficient to constitute a violation, and accordingly we must presume that negligence is insufficient to constitute a criminal violation.

Therefore, if negligence cannot result in criminal violation, is recklessness different from negligence, and if so, how?

If "recklessness" is sufficient to impose criminal sanction, what conduct is embraced by such standard?

> "The definition of 'reckless behavior' should not be a liberal one lest any discerning distinction between "scienter" and "negligence" be obliterated for thse purposes." Sanders v. John Nuveen & Co., Inc., 554 F.2d 790, 793 (7th Cir. 1977).

The definition of "recklessness" has eluded the courts and is ripe for elucidation. The Trial Court below referred to "recklessly" as "negligence plus". 61 Tr. 5184.

In this case the Government presented not one accountant who had worked on audits prior to 1969, not one CPA accountant who had analyzed the work

papers of the audits prior to 1970, and failed to produce even forty percent of the audit work papers. Was the standard of the Trial Court "negligence plus" sufficient to apply criminal sanction in this securities case?

Is there any objective discernible difference between this case where the Government claimed that Lichtig should have discovered the fraud because according to them he had "failed to use appropriate audit procedures", and the Ernst & Ernst accountants? Since recklessness is "an extreme departure from the standards of ordinary care", Sundstrand Corp. v. Sun Chemical Corp., 553 F.2d 1033 (7th Cir. 1976), how may an accountant tell when or if such "recklessness" wreaks upon him in securities matters, civil or criminal sanction if it does?

Should an auditor who was hospitalized (as Lichtig was in 1968) be criminally responsible for auditing failures on the theory of recklessness?

Although the Government does not deny that there was no evidence below as to the GAAP and GAAS operating at the time of Lichtig's audit, the Government improperly and incorrectly implies at page 9 of its brief, that "several witnesses testified" that Lichtig's practices as an auditor violated generally accepted auditing standards

and generally accepted auditing principles (GAAS) and (GAAP). The citations to the record given by the government, listed below, simply do not support its assertion.

Indeed, the government never refutes the point raised by Lichtig in his petition that the only GAAS and GAAP entered into evidence was that adopted in 1973, over four years after Lichtig terminated his functions as an auditor and after the exposure of the EFCA rocked the accounting profession. The government never introduced at the trial any evidence as to GAAS and GAAP operative at the time Lichtig supposedly committed his crime as an auditor in 1968/1969.

The ex post facto evaluation is improper, prejudicial and unconstitutional. Rather than point out each government misstatement again, Lichtig refers to the testimony of government witness Norman Grosman, a partner of Touche, Ross & Company, as to the GAAS and GAAP existing in 1973, cited by the government, at 38 Tr. 1841. Mr. Grosman read into the record the following 1973 standard:

> "If an objective of an independent auditor's examination were the discovery of all fraud, he would have to extend his work to a point where its cost would be prohibitive. Even then he could not give assurance that all types of fraud had been detected or that none existed, because items

such as unrecorded transactions, forgeries, and collusive fraud, would not necessarily be uncovered."

That is precisely the nature of the fraud tha EFCA management perpetrated upon the auditors, which included Lichtig, Pete Marwick & Mitchell, Seidman & Seidman, Coopers and Lybrand, Haskins a Sells, the IRS and the SEC itself. None of these other auditing firms were indicted by the government for any failure to "play detective" and uncover the EFCA fraud -- not even for the auditing services rendered in the last years of the fraud. And yet, Lichtig, who was one of the accountants for the 1968 audit (when the EFCA fraud was not nearly as widespread as it was later), is the one singled out for the "crime" of performing an insufficient audit. Grosman provided no evidence as to Lichtig's noncompliance with GAAP; if anything Grosman provided exculpating testimony.

Thus, once again the Government assertions against Lichtig are belied by the record -- even the transcript pages on which it imprudently rel

Petitioner's counsel is aware of Supreme Court Rule 23(4) which requires "brevity". However, because the Government's misrepresentation of the facts and reliance on inappropriate case law is so widespread, Petitioner finds it necess to discuss these matters at length.

III THE GOVERNMENT CANNOT REFUTE THAT GROUNDS EXIST UNDER SUPREME COURT RULE 19(1)(b) FOR A REVIEW OF CERTIORARI CONCERNING THE ALLEN INSTRUCTION GIVEN BELOW

In footnote 8 of its Opposition Brief, the Government acknowledges the conflict among the various circuits concerning the Allen Instruction. The Government claims that this conflict should be of no concern to this Court and that certiorari was denied "in several other cases presenting a similar issue."

The Government is wrong on both counts; the Government has failed to cite in footnote 8 or anywhere else in its Brief, any case wherein a court has approved an Allen Instruction containing the language used by the trial court below; or any case refuting the cases cited by Lichtig at pages 6,9, and 10 of the Petition. Indeed, the Government has failed to refute those cases cited by Petitioner Lichtig wherein the precise language used in the Allen Instruction below was deemed to be improper, coercive, and mandating reversal.

The language contained in the Allen Instruction given below goes beyond that ever approved of in any reported decision (and certainly beyond that approved in the decisions cited by the Government) and contains language that has been

expressly disapproved by this Court (Jenkins v. United States, 380 U.S. 445 (1965); the California Supreme Court (People v. Gainer, 19 Cal.3d 835, 139 Cal.Rptr.861 (1977)); and three Federal Circuits and 22 states (each of which are noted in footnotes 7 and 8 of People v. Gainer). Pursuant to these authorities, which the Government cannot refute, the grounds for granting this petition have been established under Rule 19.

The policy grounds for a review of the Allen Instruction under Supreme Court Rule 19 are emphasized in People v. Gainer, supra, the recent decision by the California Supreme Court invalidating an Allen Instruction extremely similar to that given below. The opinion, by Justice Mosk (with only Justices Clark and Richardson dissenting) adopted a per se policy rule disapproving the following language:

> "You should consider that the case must at some time be decided." [citations omitted]. (19 Cal.3d at 870).
>
> "...that the jury had been 'selected in the same manner and from the same source from which any future jury must be selected, and there is no reason to suppose the case will ever be submitted to twelve men or women more intelligent, more impartial or more competent to decide it...' " [citations omitted]. (Id. at 844-845).

"If much the larger number were for conviction, the dissenting juror should consider whether his doubt was a reasonable one which made no impression upon the minds of so many men, equally honest, equally intelligent, with himself....". Id at 843.

"A reference to the expense and inconvenience of a retrial." Id. at 852.

The California Supreme Court has held that such language improperly asks the jurors to consider factors irrelevant to the defendant's guilt or innocense. Furthermore, an instruction that the case must be decided at some time is:

". . . legally inaccurate. It is simply not true that a criminal case 'must at some time be decided'. The possibility of a hung jury is an inevitable by-product of our unanimous verdict requirement". 19 Cal.3d 851-853, 139 Cal.Rptr. 870-871.

Also, the California Supreme Court noted another sound policy ground for banning the Allen Instruction on a per se basis: "appellate economy" which would be served by "removing a fertile source of criminal appeals". 19 Cal.3d at 853, 139 Cal.Rptr. at 870-71 (footnote 17).

These policy grounds support granting a writ of certiorari under Supreme Court Rule 19.

IV THE GOVERNMENT'S ALLEN ARGUMENT DOES NOT ADDRESS THE ISSUE AND RELIES UPON CASES WHICH SUPPORT PETITIONER LICHTIG

The Government argues at page 11 of its brief that United States v. Dyba, 554 F.2d 417, 420-421 (10th Cir. 1977) cert. denied, 434 U.S. 830 1977 United States v. Cheramie, 520 F.2d 325, 328-332 (5th Cir. 1975) and Munroe v. United States 424 F.2d 243, 245-247 (10th Cir. 1970) establish that an Allen Instruction such as that given below contains "ample protection against the danger that it [the jury] would perceive the court's charge as requiring a guilty verdict".

The first point is that the Government's argument totally misstates the issue. The issue is not whether the jury perceived the Court's charge as requiring a guilty verdict, the issue is whether the jury perceived the Court's charge as requiring any verdict. (That such a jury perception is grounds for a reversal is fully explained in People v. Gainer, 19 Cal.3d 835, 851-853, 139 Cal.Rptr. 861, 869-871 (1977); "reversible error may be found in excessive pressure upon the jury to reach a verdict, whatever its nature, rather than no verdict at all".)

The second point is that although the Government tries to give this Court the impression that

the cases cited at page 11 of its Brief contain similar Allen Instruction language, the truth is that they do not contain such language and that the safeguards urged in those cases did not exist in the case below -- a reversible error.

The Court in United States v. Dyba, supra, (where defendant's counsel failed to object to the Allen Instruction) found that the Instruction of that case was not prejudical in light of facts not applicable here. The instruction in Dyba (reproduced in a footnote appearing at 554 F.2d 420-421) reveals that it was free from following improper language.

> "If you should fail to agree on a verdict, the case is left open and undecided. Like all cases it must be disposed of sometime.....they are matters which along with others and perhaps more obvious ones, remind us of how desirable it is that you unanimously agree on a verdict." 61 Tr.5272.

Similarly, in Munroe v. United States, supra, the instruction given to the jury (as reproduced in footnote 4 of that opinion) lacked the above-quoted improper language used in the trial below.

The Munroe Court stressed at 424 F.2d 246 that the Allen Instruction in that case was permissable because it was not given to a deadlocked jury. There is no dispute that the jury below was deadlocked after four and one-half days of

deliberation. In fact, the Munroe Court noted at 424 F.2d 246 that when such Allen Instructions are given to a deadlocked jury inherent reversible error arises. In fact, the Munroe Court concluded its opinion by admonishing trial judges to heed the warnings it stated in United States v. Wynn, 415 F.2d 135 (10th Cir. 1969) and United States v. Winn, 411 F.2d 415 (10th Cir.1969) against giving the Allen Instruction to deadlocked juries.

The Government's remaining cited case, United States v. Cheramie, supra, helps petitioner Lichtig most of all. The Cheramie Court at 520 F.2d 330-331 listed the factors establishing that the Allen Instruction given in Cheramie was not improper. None of these factors help the Government's position.

Furthermore, the Cheramie Court restated a principal in United States v. Amaya, 509 F.2d 8 (5th Cir. 1975) voiding variations of the Allen change, such as those that occurred at the trial below.

> "Where a charge may be plausibly read as more coercive than the standard charge, we must hold that the charge was incorrectly given... In the first part, we are unwilling to risk even a small chance of increased -- and therefore immediately illegitimate -- jury coercion over that which inheres in the borderline Allen charge merely for the

sake of instructional novelty. In the second part, to hold otherwise would turn this Court into a psychologists' symposium with resultant great expenditures of energy, yet necessarily capricious solutions."
520 F.2d at 330.

This is precisely the situation existing in the instant case.

People v. Gainer, supra, suggests that despite the fact it may be:

> "...possible to demonstrate that the Allen's admonition to dissenters were without appreciable effect on a jury, it would nevertheless be objectionable as a judicial attempt to inject illegitimate considerations into the jury debates and as an appeal to the dissenting jurors to abandon their own independent judgment of the case against the accused."
> 19 Cal.3d at 849, 137 Cal.Rptr. at 868.

It must be deemed reversible error.

The California Supreme Court noted in footnote 11 of People v. Gainer that when objections are raised to the admissibility of juror testimony, such as the precise objections raised by the Government herein, it further establishes the grounds for holding the Allen Instruction per se improper. If a per se rule of reversible error is not followed, then absurdities arise such as the one caused by the Government's position in this case. On one hand, the Government at pages

11 and 12 of its brief freely speculates as to how the jury responded to the Allen Instruction. And yet on the other hand, it steadfastly objects to the admission into evidence of the affidavits of the jurors which establishes the truth as to the jury's reaction -- they were coerced into reaching a verdict because they thought they had to.

The California Supreme Court stated in People v. Gainer, supra, a sound per se rule invalidating the Allen Instruction, based on policy considerations that this Court should adopt for all the federal Circuits.

> "Courts are generally unable to recreate effectively the events, subjective and objective, occurring during jurors' deliberations in order to evaluate the actual effects of an instruction. Nor is it clear that even if judges were given such retrospective omniscience, they could agree on the point at which a juror was 'coerced' into changing his vote. [The analysis should be as to the]. . .potential effect of a given instruction on the fact finding process rather than as an attempted inquiry to the actual volitional quality of a particular jury verdict. Defendant's claim that the Allen charge is inherently coercive is thus more aptly phrased as a contention that the instruction simply exerts 'undue pressure upon the jury to reach a verdict.' United States v. Seawell, (9th Cir.1977) 550 F.2d 1159, 1163." 19 Cal.3d at 849-850, 139 Cal. Rptr. at 868-869.

It is little wonder that the Cheramie Court noted that "the Allen charge both deserves and receives a healthy disrespect in our courts." 520 F.2d at 330.

This Court should grant Lichtig's petition and expunge this problem.

V. SUMMARY

Major troublesome legal issues are presented by Lichtig's Petition. For many years the dubious use of the Allen charge and various versions thereof have been made the subject of debate. This Court should speak in respect thereof in an effort to reconcile the Circuits opinions.

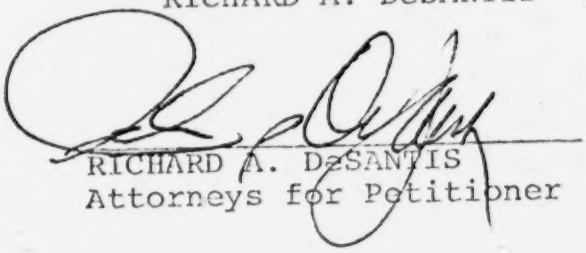
Accountants and other professionals have recently come under fire for acts which, on a theoretical level are deemed negligent or reckless. At a time when the entire profession has rejected the notion that it can ferret out management fraud, regulators attempt to place upon them the onerous role of policeman, a role for which accountants were not intended or equipped. See Can Accountants Uncover Management Fraud? Bus. Week, July 10, 1978. By what standards should such accountants be judged for criminal sanction? At issue here is whether accountants who "recklessly" fail to uncover management fraud must be held criminally responsible.

For these reasons the Petition should be granted.

DATED: November 17, 1978

Respectfully submitted,

LAW OFFICES OF
RICHARD A. DeSANTIS



RICHARD A. DeSANTIS
Attorneys for Petitioner

AFFIDAVIT OF SERVICE IN COMPLIANCE WITH SUPREME COURT RULE 33(3)(c)

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS ANGELES)

I am a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years and not a party to the within entitled action; my business address is 1901 Avenue of the Stars, Suite 700, Los Angeles, California 90067.

On November 18, 1978, I served the within REPLY BRIEF RE PETITION FOR A WRIT OF CERTIORARI on the parties in this action pursuant to Supreme Court Rule 33(1) and (2)(a) by placing true copies thereof in an envelope addressed as follows:

Solicitor General
Department of Justice
Washington, D.C. 20530

U.S. Attorneys Office
312 North Spring Street
Los Angeles, Calif. 90012

and by then sealing said envelope and depositing same, with postage thereon fully prepaid, in the United States mail at 1901 Avenue of the Stars, Leval "A", Los Angeles, California 90067.

Paul R Salemo

Subscribed and sworn to before me this 18 day of November, 1978.

Delphine S Meade
Notary Public in and for the State of California, County of Los Angeles